

# St Orans Parish Church Of Scotland: Connel

Scotland · Charity number SC006738

## Details

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Known as	Parish of Connel
Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1971-05-05
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	Saelladh Eite Achaleven Road Connel Argyll PA37 1PF
Website	<a href="http://www.connelchurch">www.connelchurch</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** The charity is a church under the Church of Scotland which holds Morning Worship at St Oran's Church in Connel and Dunbeg Church together with other activities associated with the church (A house group meets fortnightly in Connel. A Christmas fair is held in December. A quarterly magazine is produced and delivered throughout the villages and is also made available in the churches, village shops and Doctor's surgery for anyone to obtain.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** The advancement of religion.

## Geography

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- **Main operating location:** Argyll And Bute
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£36,955	£28,762	-	0
2023-12-31	£72,288	£51,233	-	0
2022-12-31	£190,243	£125,763	-	0
2021-12-31	£22,575	£14,514	-	0
2020-12-31	£21,388	£23,003	-	0

**St Orans Parish Church Of Scotland: Connel**

Scotland - Charity number SC006738

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# Accounts

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**St Orans Church of Scotland - Connel Parish**  
**Unaudited Financial Statements**  
**31 December 2024**

**R A CLEMENT ASSOCIATES CHARTERED ACCOUNTANTS**

Chartered accountants

5 Argyll Square

Oban

Argyll

PA34 4AZ

# St Orans Church of Scotland - Connel Parish

## Financial Statements

Year ended 31 December 2024

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# St Orans Church of Scotland - Connel Parish

## Trustees' Annual Report

Year ended 31 December 2024

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

### Reference and administrative details


**Registered charity name** St Orans Church of Scotland - Connel Parish  
**Charity registration number** SC006738  
**Principal office** Sealladh Eite  
Achaleven Road  
Connel  
PA37 1PF  
Argyll

### The trustees



### Principal Office Bearers

### Independent examiner

 R A Clement Associates Chartered  
Accountants  
5 Argyll Square  
Oban  
Argyll  
PA34 4AZ

### Structure, governance and management

#### Governing Document

The Church is administered in accordance with the Deed of Constitution.

# St Orans Church of Scotland - Connel Parish

## Trustees' Annual Report *(continued)*

Year ended 31 December 2024

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### Structure, governance and management *(continued)*

#### Recruitment and Appointment of Trustees

Members of the Kirk Session are the Charitable Trustees. The Kirk Session Members are Elders of the Church and are chosen from those Members of the Church who are considered to have appropriate gifts and skills.

#### Structure

In 2012 the Congregations, with the agreement of the Kirk Session and the concurrence of the Presbytery of Argyll adopted the Unitary Constitution. This decision removes the need for a Congregational Board which has ceased to exist. The Kirk Session (including co-opted members) is now the sole body responsible for the administration of all affairs of the Church, both spiritual and temporal.

Certain responsibilities are delegated to committees which report regularly to the kirk session. These include Safeguarding, Property and Publications. The Kirk Session is chaired by the Minister who acts as Moderator for the five formal meetings a year and any other meetings as required. An Annual Stated meeting of the Congregation should be held in March to review the work of the previous year.

#### Objectives and activities

The Church of Scotland is Trinitarian in doctrine, reformed in tradition and Presbyterian in police, and exists to glorify God, to work for the advancement of Christ's Kingdom throughout the world, and co-operates with other Churches and various ecumenical bodies in Scotland and beyond.

Morning Worship at St Oran's Church in Connel is at 10am, Dunbeg Church at 12noon. A house group meets fortnightly in Connel. A Christmas fair is held in December. A quarterly magazine is produced and delivered throughout the villages and is also made available in the churches, village shops and Doctors's surgery for anyone to obtain.

#### Achievements and performance

Attendance at morning worship in Connel is 20-25 on average, with attendance around 14 in Dunbeg. Special services are held at Easter, Harvest, Remembrance Sunday and Christmas. Four times a year Communion services are held jointly with Dunbeg and monthly joint services are held with Connel, Dunbeg and our link charge Ardchattan. Members of the congregations are involved as organists, in reading scriptures and in saying prayers. The Worship Group conducts services in both churches when required. Both buildings are used for Weddings, Funerals, Concerts and Musical events. Two playgroups, the Community Council and a Pilates group were held at Dunbeg during 2024 and there was a fundraising gospel concert in St Oran's Church. Christian Aid, Erskine Hospital and Water Aid are charities we support annually, with collections also taken for different situations such as Ukraine and following natural disasters. Our Christingle service offering supports a local charity such as Homestart. We also send around 40-50 filled shoe boxes to Blythswood charity for their Christmas appeal.

#### Financial review

Our principal source of income comes from Free Will Offerings and Gift Aid and Tax Reclaimed on Gift Aid. Soup lunches have been held monthly in the Village Hall and are not only a good source of income but has become a happy meeting place for folks from surrounding villages. A Christmas Craft Fair, involving stalls and soup lunches, with enjoyable musical entertainment provided by local young people, is our annual December fund raising event.

# St Orans Church of Scotland - Connel Parish

## Trustees' Annual Report *(continued)*

Year ended 31 December 2024

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### Financial review *(continued)*

#### Reserves

It is the Trustees' policy to hold sufficient reserves to support the level of activity required to meet Mission objectives. At the year-end the Church has free reserves of £21,851 (2023: £24,844.)

Numbers of Baptisms - 0

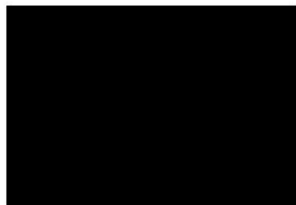
Funerals - 6

Weddings - 0

#### Title deeds

The Title Deed of, Dunbeg Church and St Oran's Manse are held locally.

The trustees' annual report was approved on 8th May 2025 and signed on behalf of the board of trustees by:



# St Orans Church of Scotland - Connel Parish

## Independent Examiner's Report to the Trustees of St Orans Church of Scotland - Connel Parish

Year ended 31 December 2024

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I report to the trustees on my examination of the financial statements of St Orans Church of Scotland - Connel Parish ('the charity') for the year ended 31 December 2024.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

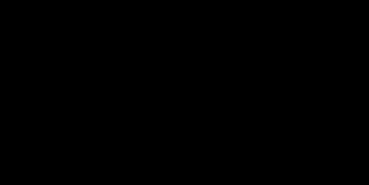
### Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales (ICAEW) which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be



R A Clement Associates  
Chartered Accountants  
Independent Examiner

5 Argyll Square  
Oban  
Argyll  
PA34 4AZ

# St Orans Church of Scotland - Connel Parish

## Statement of Financial Activities

Year ended 31 December 2024

	Note	Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	24,171	–	24,171	47,846
Charitable activities	5	8,726	–	8,726	9,446
Investment income	6	228	3,830	4,058	14,936
<b>Total income</b>		<u>33,125</u>	<u>3,830</u>	<u>36,955</u>	<u>72,228</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	38,262	500	38,762	51,233
<b>Total expenditure</b>		<u>38,262</u>	<u>500</u>	<u>28,762</u>	<u>51,233</u>
<b>Net (expenditure)/income and net</b>		(5,137)	3,330	(1,807)	20,995
<b>Transfer between funds</b>		2,639	(2,639)	-	-
<b>Net movement in funds</b>		<u>(2,498)</u>	<u>691</u>	<u>(1,807)</u>	<u>20,995</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		39,344	80,163	119,507	98,512
<b>Total funds carried forward</b>		<u>36,846</u>	<u>80,854</u>	<u>117,700</u>	<u>119,507</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 14 form part of these financial statements.

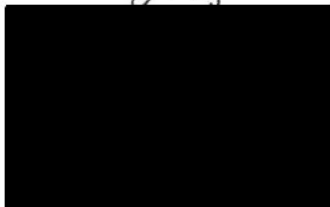
# St Orans Church of Scotland - Connel Parish

## Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
<b>Bank Accounts</b>			
Balance b/f		119,507	98,512
Receipts		36,955	72,228
Payments		38,762	51,233
Balance c/f		<u>117,700</u>	<u>119,507</u>
<b>Bank and Cash balances</b>			
Main current account		16,576	19,778
Church of Scotland Deposit account		5,275	5,066
Church of Scotland Fabric account		80,854	79,661
Church of Scotland Growth fund		-	15,000
Investments at cost		14,995	-
<b>Total charity funds</b>	<b>14</b>	<u>117,700</u>	<u>119,507</u>
<b>Investments held at market value</b>		17,094	647
<b>Other debtors</b>		4,124	2,696
<b>Liabilities at year end</b>			
Ordinary creditors		360	360

These financial statements were approved by the board of trustees and authorised for issue on *Stk May 2025* and are signed on behalf of the board by:



The notes on pages 7 to 14 form part of these financial statements.

# St Orans Church of Scotland - Connel Parish

## Notes to the Financial Statements

Year ended 31 December 2024

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### 1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is Sealladh Eite, Achaleven Road, Connel, PA37 1PF, Argyll.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

# St Orans Church of Scotland - Connel Parish

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

# St Orans Church of Scotland - Connel Parish

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

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### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

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# St Orans Church of Scotland - Connel Parish

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

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### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Offerings	13,941	–	13,941
Donations	4,514	–	4,514
Gift Aid	4,716	–	4,716
<b>Legacies</b>			
Legacies	1,000	–	1,000
	<u>24,171</u>	<u>–</u>	<u>24,171</u>

# St Orans Church of Scotland - Connel Parish

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Offerings	19,108	–	19,108
Donations	3,146	500	3,646
Gift Aid	16,394	–	16,394
<b>Legacies</b>			
Legacies	8,698	–	8,698
	<u>47,346</u>	<u>500</u>	<u>47,846</u>

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Miscellaneous income	7,316	7,316	4,215	4,215
Hall hire	1,410	1,410	551	551
Water rates refunds	–	–	4,680	4,680
	<u>8,726</u>	<u>8,726</u>	<u>9,446</u>	<u>9,446</u>

### 6. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Interest receivable	228	3,830	4,058
Sale of investments	–	–	–
	<u>228</u>	<u>3,830</u>	<u>4,058</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Interest receivable	22	2,663	2,685
Sale of investments	12,251	–	12,251
	<u>12,273</u>	<u>2,663</u>	<u>14,936</u>

# St Orans Church of Scotland - Connel Parish

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
General activities	37,662	500	38,162
Support costs	600	—	600
	<u>38,262</u>	<u>500</u>	<u>38,762</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General activities	50,873	—	50,873
Support costs	360	—	360
	<u>51,233</u>	<u>—</u>	<u>51,233</u>

### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
General activities	38,162	—	38,162	50,873
Governance costs	—	600	600	360
	<u>38,162</u>	<u>600</u>	<u>38,762</u>	<u>51,233</u>

### 9. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>360</u>	<u>360</u>

### 10. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

# St Orans Church of Scotland - Connel Parish

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

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### 11. Trustee remuneration and expenses

The charity trustees, were not paid and did not receive any remuneration, benefits in kind or reimbursement of expenses in their capacity as trustee during the year. No trustee received payment for professional or other services supplied to the charity.

#### Ministers stipend

All Church of Scotland congregations contribute to the National Stipend fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the Minimum Stipend was £31,642 and the maximum Stipend in the 5th Year and subsequent years of service is £38,884.

### 12. Investments

	Other investments £
<b>Cost or valuation</b>	
At 1 Jan 2024	647
Additions	14,995
Fair value movements	1,452
<b>At 31 Dec 2024</b>	<u>17,094</u>
<b>Impairment</b>	
At 1 Jan 2024 and 31 Dec 2024	—
<b>Carrying amount</b>	
At 31 Dec 2024	<u>17,094</u>
At 31 Dec 2023	<u>647</u>

All investments shown above are held at valuation.

### 13. Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	<u>360</u>	<u>360</u>

# St Orans Church of Scotland - Connel Parish

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

### 14. Analysis of charitable funds

#### Unrestricted funds

	At 1 Jan 2024	Income	Expenditure	Transfers	At 31 Dec 2024
	£	£	£	£	£
General funds	39,344	33,125	(53,257)	2,639	21,851

	At 1 Jan 2023	Income	Expenditure	Transfers	At 31 Dec 2023
	£	£	£	£	£
General funds	19,653	69,065	(51,233)	1,859	39,344

#### Restricted funds

	At 1 Jan 2024	Income	Expenditure	Transfers	At 31 Dec 2024
	£	£	£	£	£
Church of Scotland Fabric Fund	79,663	3,830	-	(2,639)	80,854
Hymn books	500	-	(500)	-	-
	<u>80,163</u>	<u>3,830</u>	<u>(500)</u>	<u>-</u>	<u>83,493</u>

	At 1 Jan 2023	Income	Expenditure	Transfers	At 31 Dec 2023
	£	£	£	£	£
Church of Scotland Fabric Fund	78,859	2,663	-	(1,859)	79,663
Hymn books	-	500	-	-	500
	<u>78,859</u>	<u>3,163</u>	<u>-</u>	<u>(1,859)</u>	<u>80,163</u>

#### Church of Scotland Fabric Fund

The Church Hall was sold in April 2022 for the sum of £139,740, which as a matter of policy, was held by the Church of Scotland to cover the costs of Fabric repairs. In 2023 £60,945 was drawn down to fund repairs to the Manes roof. Each year interest is added to the fund and amounts drawn down as required to fund other repairs.

#### Hymn Books

A donation of £500 was received for the purchase of hymn books in the prior year and spent in the current year.

**St Orans Church of Scotland - Connel Parish**

**Management Information**

**Year ended 31 December 2024**

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**The following pages do not form part of the financial statements.**

# St Orans Church of Scotland - Connel Parish

## Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Offerings	13,941	19,108
Donations	4,514	3,646
Gift Aid	4,716	16,394
Legacies	1,000	8,698
	<u>24,171</u>	<u>47,846</u>
<b>Charitable activities</b>		
Miscellaneous income	7,963	4,215
Hall hire	1,410	551
Water rates refunds	–	4,680
	<u>9,373</u>	<u>9,446</u>
<b>Investment income</b>		
Interest receivable	4,058	2,685
Sale of investments	–	12,251
	<u>4,058</u>	<u>14,936</u>
<b>Total income</b>	<u>37,602</u>	<u>72,228</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Rates and water	(3,317)	(3,269)
Light and heat	(6,561)	(5,676)
Repairs and maintenance	(5,060)	(2,383)
Insurance	(3,101)	(3,006)
Other motor/travel costs	(1,029)	(5,291)
Legal and professional fees	(600)	(360)
Other office costs	(1,086)	(1,275)
Miscellaneous expenditure	(1,009)	(310)
Other grants	(1,054)	(1,334)
Pulpit supply & organist	(3,915)	(2,280)
Presbytery	–	(430)
Ministry & Mission	–	(14,229)
Giving to Grow	(12,030)	(11,390)
	<u>(38,762)</u>	<u>(51,233)</u>
<b>Total expenditure</b>	<u>(38,762)</u>	<u>(51,233)</u>
<b>Net (expenditure)/income</b>	<u>(1,160)</u>	<u>20,995</u>

# St Orans Church of Scotland - Connel Parish

## Notes to the Detailed Statement of Financial Activ

Year ended 31 December 2024

	2024 £	2023 £
<b>Expenditure on charitable activities</b>		
<b>General activities</b>		
<i>Activities undertaken directly</i>		
Rates	(3,317)	(3,269)
Light & Heat	(6,561)	(5,676)
Fabric expenditure	(5,060)	(2,383)
Insurance	(3,101)	(3,006)
Travel expenses	(1,029)	(5,291)
Printing & stationery	(1,086)	(1,275)
Miscellaneous expenditure	(1,009)	(310)
Other grants	(1,054)	(1,334)
Pulpit supply & organist	(3,915)	(2,280)
Presbytery	–	(430)
Ministry & Mission	–	(14,229)
Giving to Grow	(12,030)	(11,390)
	<u>(38,162)</u>	<u>(50,873)</u>
<b>Governance costs</b>		
Governance costs - accountancy fees	(600)	(360)
	<u>(600)</u>	<u>(360)</u>
<b>Expenditure on charitable activities</b>	<u>(38,762)</u>	<u>(51,233)</u>